



State of South Carolina
Office of Comptroller General

1200 Senate Street
305 Wade Hampton Office Building
Columbia, South Carolina 29201

Telephone: (803) 734-2121
Fax: (803) 734-1765
E-Mail: cgoffice@cg.sc.gov

RICHARD ECKSTROM, CPA
COMPTROLLER GENERAL

WILLIAM E. GUNN
CHIEF OF STAFF

MEMORANDUM

TO: Agency Finance Directors

FROM: Ronnie Head, CPA *RH*
Senior Assistant Comptroller General

SUBJECT: New Mileage Rate/Commuting Miles Discussion

DATE: December 17, 2018

The 2018-2019 General Appropriations Act in Proviso 117.20.J provides for mileage reimbursements at the standard business mileage rate established by the Internal Revenue Service. Beginning on January 1, 2019, the Internal Revenue Service rate will be **58 cents per mile (IRS Revenue IR 2018-251)**. Reimbursement for trips taken on or after January 1, 2019, will be at the rate of 58 cents per mile.

As a reminder, the same proviso in the General Appropriations Act also directs a reimbursement rate of 4 cents per mile less than the standard business mileage rate when an employee chooses to use his or her personal vehicle when a motor pool vehicle is reasonably available. This rate will change to 54 cents per mile for reimbursement for trips taken on or after January 1, 2019.

Section 1-11-270 (B) of the Code of Laws states:

Law enforcement officers, as defined by the agency head, may be permanently assigned state-owned vehicles by their respective agency head. Agency heads may assign a state-owned vehicle to an employee when the vehicle carries or is equipped with special equipment needed to perform duties directly related to the employee's job, and the employee is either in an emergency response capacity after normal working hours or for logistical reasons it is determined to be in the agency's interest for the vehicle to remain with the employee. No other employee may be permanently assigned to a state-owned vehicle, unless the assignment is cost advantageous to the State under guidelines developed by the State Fleet Manager. Statewide elected officials, law enforcement officers, and those employees who have been assigned vehicles because they are in an emergency response capacity after normal working hours are exempt from reimbursing the State for commuting miles. Other employees operating a permanently assigned vehicle must reimburse the State for commuting between home and work.

The Office of the Comptroller General will **no longer require you** to report commuting mileage to our office quarterly. We do want to remind you that, by law, **agencies must continue to internally bill and collect for applicable commuting mileage** and maintain timely appropriate documentation that this is being done.

If you have any questions regarding this matter, please contact me at rhead@cg.sc.gov at 803-734-2347.